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Financing of the International Residual Mechanism for Criminal Tribunals

Revised budget proposal for the International Residual Mechanism for Criminal Tribunals for the biennium 2018–2019

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on a revised budget proposal for the International Residual Mechanism for Criminal Tribunals for the biennium 2018–2019 (A/72/813 and A/72/813/Corr.1).[1] During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 4 May 2018.

2. The Advisory Committee recalls that the Secretary-General submitted an initial budget proposal for the International Residual Mechanism for Criminal Tribunals for the biennium 2018–2019 with resource requirements amounting to $215,438,800 (gross) (see A/72/396 and A/72/396/Corr.1). The Committee considered the report of the Secretary-General and recommended that the General Assembly: (a) authorize the Secretary-General to enter into a commitment not to exceed $43,898,300 (gross) for the maintenance of the Mechanism during the first six months of 2018; and (b) request the Secretary-General to present a revised budget proposal for the biennium 2018–2019 (see A/72/654).

3. By its resolution 72/258, the General Assembly endorsed the conclusions and recommendations contained in the report of the Advisory Committee, subject to the

[1] The title of the report of the Secretary-General is "Proposed revised budget for the International Residual Mechanism for Criminal Tribunals for the biennium 2018–2019" (see A/72/813/Corr.1). Since no budget has yet been approved for the Mechanism for 2018–2019, however, the Advisory Committee considers that the proper title of the report and the agenda item should be "Revised budget proposal for the International Residual Mechanism for Criminal Tribunals for the biennium 2018–2019".

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approval of a commitment authority in an amount not to exceed $87,796,600 (gross) for the maintenance of the Mechanism for the one-year period from 1 January to 31 December 2018. Subsequently, the Secretary-General prepared a revised budget proposal for the Mechanism for the biennium 2018–2019 with resource requirements amounting to $183,969,200 (gross) (see A/72/813 and A/72/813/Corr.1).

II. Mandate and planning assumptions

4. In his report, the Secretary-General indicates that by its resolution 1966 (2010), the Security Council decided to establish the Mechanism with two branches (one in Arusha and one in The Hague) and three principal officials (one President, one Prosecutor and one Registrar). The Mechanism is responsible for continuing the jurisdiction, rights and obligations and essential functions of the International Criminal Tribunal for Rwanda and the International Tribunal for the Former Yugoslavia, which were closed on 31 December 2015 and 31 December 2017, respectively (ibid., para. 1).

5. The Secretary-General also indicates that the judicial activities envisaged during the biennium 2018–2019 include the retrial of the *Stanišić and Simatović* case ordered by the International Tribunal for the Former Yugoslavia and appeals proceedings in three cases tried by that Tribunal (*Šešelj*, *Karadžić* and *Mladić*). The Mechanism also anticipates handling three contempt cases, while five cases from the International Criminal Tribunal for Rwanda (*Bucyibaruta*, *Munyeshyaka*, *Uwinkindi*, *Munyagishari* and *Ntaganzwa*) referred to two national jurisdictions will continue to be monitored (ibid., paras. 17 and 21).

6. In addition, the Secretary-General states that the Mechanism will also perform witness support and protection functions and assume jurisdiction over enforcement issues, including the authority to supervise the enforcement of sentences and to determine requests for pardons or commutation of sentences for convicted persons. Moreover, he indicates that the Mechanism will likely receive requests from national authorities for assistance with investigations, prosecutions and trials of individuals charged in relation to the armed conflicts in Rwanda and the former Yugoslavia. Furthermore, the Mechanism will manage the archives of the two former Tribunals. Finally, the Office of the Prosecutor will continue its efforts towards the apprehension of the remaining fugitives from the International Criminal Tribunal for Rwanda (ibid., para. 16).

7. In terms of structural implications, during the biennium 2018–2019 the Mechanism plans to: (a) complete the transition towards becoming a fully self-administered institution (ibid., para. 18); (b) close one of its two remaining field offices in the former Yugoslavia (ibid., para. 23); and (c) refocus the fugitives tracking team of the Office of the Prosecutor (ibid., para. 50).

8. The Secretary-General indicates that, since 1 January 2018, the Mechanism has been carrying out its operations without the assistance of its predecessor Tribunals, in particular with respect to administrative support services (ibid., para. 23). In the view of the Advisory Committee, this new situation provides an opportunity to review and clarify the administrative arrangements to serve the two branches of the Mechanism. The Committee considers that a clear definition of the functions performed in Arusha and The Hague would minimize possible duplication and allow for the development of cost-effective solutions, including through the provision of services in support of both branches from one location. **The Committee recommends that the General Assembly request the Secretary-General to review the administrative arrangements of the Mechanism to clearly define the role performed by each of its branches and provide information on this review in its**

next budget submission. Such information would help in the establishment of a baseline, reflecting the stabilization of the Mechanism's workload, and would form the basis of future budget proposals.

III. Requirements for the biennium 2018–2019

A. Overview

9. The resource requirements proposed for the Mechanism for the biennium 2018–2019 amount to $183,969,200 (gross before recosting), including the commitment authority of $87,796,600 (gross) authorized by the General Assembly for the first 12 months (see para. 3 above). The supplementary information made available to the Advisory Committee shows that as at 31 March 2018, total expenditure amounted to $21,201,070, or 24.1 per cent, of the approved ceiling (see annex I to the present report). In his report, the Secretary-General states that, after a detailed review of the resource requirements for 2018, including implementing a cost reduction plan, the Mechanism concluded that the approved commitment authority of $87,796,600 gross would not be sufficient to carry out the functions mandated by the Security Council, including trials and appeals, through the end of 2018, and that, on the basis of the funding gap and operational risks, a revised budget proposal needed to be submitted for the consideration of the Assembly at its seventy-second session, rather than in the second half of 2018 (ibid., summary).

10. The proposed requirements for the biennium 2018–2019 represent an increase of $52,003,100, or 39.4 per cent, compared with the appropriation for the biennium 2016–2017. Upon request, the Advisory Committee was provided with information comparing the appropriation and the expenditures for 2016–2017 with the proposed requirements for 2018–2019, which is reflected in annex III to the present report. The Committee notes that this increase is due primarily to the closure of the International Tribunal for the Former Yugoslavia and the absorption by the Mechanism of that Tribunal's residual activities. The Committee also notes that the resource increases are attributable mostly to other staff costs ($28,762,800), non-staff compensation ($5,470,000), general operating expenses ($5,037,000) and contractual services ($4,660,100).

11. The revised budget proposal for the biennium 2018–2019 represents a decrease of $31,469,600 (gross before recosting), or 14.6 per cent, compared with the original budget proposal for the same period. The proposed decrease reflects mostly reductions under the following objects of expenditure: other staff costs ($23,338,900), general operating expenses ($2,601,400), staff assessment ($1,023,800), furniture and equipment ($979,000), non-staff compensation ($951,700), contractual services ($871,100) and improvement of premises ($712,900). Upon request, the Advisory Committee was provided with information comparing the original and revised budget proposals, which is contained in annex II to the present report. **The Committee acknowledges the effort made by the Mechanism to reduce its request for resources for the biennium 2018–2019, following the recommendations of the Committee and the decision of the General Assembly. The Committee trusts that more accurate projections of the Mechanism's requirements to fulfil its mandate will be included in future submissions.**

12. The Advisory Committee recalls that, in its report on the initial budget proposal for the biennium 2018–2019, it considered that the proposed increase in non-post requirements needed further justification (see A/72/654, para. 20). **The Committee notes a number of areas in which the justifications provided in the revised budget proposal continue to be insufficient (see paras. 16–23 below). The Committee**

trusts that such information will be provided to the General Assembly at the time of its consideration of the revised budget proposal.

B. Post requirements

13. The proposed requirements for posts amount to $38,556,400, which represents an increase of $2,223,900, or 6.1 per cent, compared with the appropriation for the biennium 2016–2017 and would provide for 185 temporary posts (1 Under-Secretary-General, 1 Assistant Secretary-General, 6 P-5, 51 P-4/3, 13 P-2/1, 35 Field Service, 38 Security Service, 26 General Service (Other level) and 14 General Service (Local level)). The proposal includes the following changes:

(a) The establishment of eight temporary posts: one post of Registrar (Assistant Secretary-General) in Arusha to replace the previously existing post of Registrar in the International Tribunal for the Former Yugoslavia; one post of Auditor (P-4) for the Office of Internal Oversight Services to perform audits related to the Mechanism and the liquidation of the Tribunal; and six posts of Security Officer in Arusha to secure the new facility completed in December 2016 (see A/72/813 and A/72/813/Corr.1, para. 61 (d)–(f)). With respect to the latter request, the Advisory Committee was informed upon enquiry that, following the move to the new premises in December 2016, a staffing review had been conducted by the Security and Safety Service based in Arusha. As a result of the review, it had been concluded that, with the addition of two new service gates in the compound (as mandated by local emergency regulations), security coverage would be required 24 hours a day, 7 days a week. On the basis of the outcome of the review, the Mechanism was proposing the establishment of six new posts of Security Officer to augment the existing capacity of 32 posts of Security Officer;

(b) The reclassification of one post of Associate Legal Officer (P-2) in Arusha as a P-3 post to reflect more complex responsibilities (ibid., para. 61 (g);

(c) The redeployment of five temporary posts within the same duty stations (2 P-4, 1 P-3, 1 Field Service and 1 General Service (Local level)) (ibid., paras. 61 (b) and 75 (b)).

Vacancy rates

14. The Secretary-General proposes the application of the following vacancy rates: (a) 7.5 per cent for the Professional and higher categories and 1.3 per cent for the General Service and related categories for continuing posts in The Hague, and 8.1 per cent for the Professional and higher categories and 1.6 per cent for the General Service and related categories for continuing posts in Arusha; and (b) 50 per cent for the Professional and higher categories and 35 per cent for the General Service and related categories for new posts, as recommended by the Advisory Committee (see A/72/654, para. 19, and A/72/813 and A/72/813/Corr.1, para. 29).

15. **The Advisory Committee recommends that the General Assembly approve the Secretary-General's proposal for the post requirements of the Mechanism for the biennium 2018–2019.**

C. Non-post requirements

16. The proposed amount of $145,412,800 (gross) for non-post requirements of the Mechanism for the biennium 2018–2019 represents an increase of $49,779,200, or 52.1 per cent, compared with the appropriation for 2016–2017. The proposed increase reflects mostly increases under other staff costs ($28,762,800), non-staff

compensation ($5,470,000), general operating expenses ($5,037,000) and contractual services ($4,660,100). The proposed increases would be offset in part by reductions, mainly under grants and contributions ($2,010,000) and furniture and equipment ($1,518,000).

Other staff costs

17. The proposed amount of $73,460,200 for other staff costs, which represents an increase of $28,762,800, or 64.4 per cent, compared with the appropriation for the biennium 2016–2017, would provide for the salaries and common staff costs of general temporary assistance positions ($70,460,200) and after-service health insurance for the former staff members of the international tribunals for Rwanda and the Former Yugoslavia ($3,000,000). The resource increase reflects mostly a proposed increase in general temporary assistance positions, from 234 positions in December 2017, to 420 positions in 2018, to 346 positions in December 2019. Information provided to the Advisory Committee shows that the number of general temporary assistance positions would vary in the course of the biennium from 420 positions (14 P-5, 47 P-4, 68 P-3, 40 P-2, 26 Field Service, 9 General Service (Principal level), 130 General Service (Other level), 31 General Service (Local level) and 55 Security Service) as at 1 January 2018 to 346 positions as at 31 December 2019. Short descriptions of the functions of the proposed positions are also provided. **In the view of the Committee, the short descriptions of the general temporary assistance positions are not adequate. It trusts that full justifications will be included in the next budget submission**.

18. The Advisory Committee notes that the updated proposal under other staff costs reflects reduced requirements compared with the original proposal (420 positions, compared with the 448 proposed for 2018) and an increase compared with the approved resources for the International Tribunal for the Former Yugoslavia and the Mechanism for 2016–2017. **The Committee considers that the forecast number of general temporary assistance positions at the end of the biennium (346) does not constitute a baseline for future budget periods and encourages the Mechanism to further streamline its requirements under other staff costs with a view to fully justifying each of the proposed general temporary assistance positions in its next budget submission.**

19. **The Advisory Committee notes that the major part of the proposed increase under other staff costs is related to the Registry ($19,331,500). In the absence of full justification for each of the proposed general temporary positions for the Registry, the Committee recommends a reduction of $966,600 (or 5 per cent of the proposed increase of $19,331,500) to the proposed requirement for other staff costs during the biennium 2018–2019**.

Non-staff compensation

20. The proposed requirements of $10,793,200 under non-staff compensation, which represent an increase of $5,470,000, or 102.8 per cent, would provide for the salaries and allowances for judges ($4,237,400) and the payment of pension benefits for retired judges of the international tribunals for Rwanda and the Former Yugoslavia and their surviving spouses ($6,555,800). **During consideration of the original budget proposal, the Advisory Committee requested, but was not provided with, the number of days worked by the judges during the 2014–2015 and 2016–2017 bienniums. The Committee notes that this information was not included in the revised budget proposal. The Committee expects that information on the number of working days paid by the Mechanism in past periods will be included in the next budget submission (see A/72/654, para. 20 (d))**.

Consultants

21. The proposed requirements for consultancy, amounting to $39,800, represent a decrease of $62,000, or 60.9 per cent, compared with the appropriation for the biennium 2016–2017. The supplementary information indicates that the proposed requirement comprises: (a) a provision of $23,000 for a consultancy on the conditions of detention in relation to the Mechanism's mandated supervision and enforcement of sentences in Arusha; and (b) a provision of $16,800 for consultancy services in The Hague for promoting the understanding of the mandate and activities of the Mechanism among affected communities. Considering that the Mechanism has not yet completed its first year of activities as a stand-alone judicial entity, the Advisory Committee is of the view that it would be too early to promote the understanding of the Mechanism's mandate at this stage. **Consequently, the Committee recommends a reduction of $16,800 to the proposed requirement for consultants for the Mechanism in the biennium 2018–2019.**

Training for general temporary assistance positions

22. The budget proposal includes an amount of $72,600 under contractual services for the Office of the Prosecutor in the biennium 2018–2019, which represents an increase of $16,200 compared with the appropriation for 2016–2017. The supplementary information indicates that the increase reflects additional training needs resulting from the positions funded under general temporary assistance. Upon enquiry, the Advisory Committee was informed that the proposed training costs would cover: (a) appellate advocacy training held jointly with the International Criminal Court; (b) training on records management; and (c) the contribution of the Office of the Prosecutor to overall management and language training. **In the view of the Committee, the increased requirement for training in the Office of the Prosecutor is not fully justified. Therefore, the Committee recommends a reduction of $16,200 of the proposed requirement under contractual services in 2018–2019.**

Travel

23. The proposed requirements for travel of staff amounting to $2,910,200 represent an increase of $567,600, or 24.2 per cent, compared with the appropriation for the biennium 2016–2017. The requirements would provide for the travel of staff serving in the Office of the Prosecutor ($591,000), the Registry ($2,264,600) and records management and archives ($54,600). **The Advisory Committee requested, but was not provided with, detailed information on the proposed increase in the requirement for the travel of staff of the Registry compared with the appropriation for 2016–2017. In the absence of such information, the Committee recommends a reduction of $113,500 (or 20 per cent of the proposed increase of $567,600) to the proposed requirements for travel of staff of the Mechanism in the biennium 2018–2019.**

Improvement of premises

24. The proposed requirements of $351,200 for the improvement of premises in Arusha represent an increase of $299,200 compared with the appropriation for the biennium 2016–2017. The supplementary information indicates that such provision would cover a number of enhancements to the security of the premises, including a pedestrian gate and vehicle control systems. Considering that the new purpose-built facility of the Mechanism in Arusha was completed in December 2016 at a total approved amount of $8,787,733 (see A/71/753, para. 74), the Advisory Committee questions the rationale for making enhancements to the recently completed building.

The Committee considers that these enhancements should have been included in the resource requirements for the construction project (see A/72/654, para. 20 (e)). Therefore, the Committee recommends a reduction of $149,600 (or 50 per cent of the proposed increase of $299,200) to the proposed requirement for the improvement of the Mechanism's premises in 2018–2019.

25. **Subject to its recommendations in paragraphs 19, 21, 22, 23 and 24 above, the Advisory Committee recommends that the General Assembly approve the proposal of the Secretary-General for the non-post requirements of the Mechanism for the biennium 2018–2019.**

D. Other matters

Recosting

26. The Secretary-General indicates that an amount of $13,389,100 (gross) for recosting should be added to the total requirements of $183,969,200 to obtain the estimate for the Mechanism for the biennium 2018–2019 totalling $197,358,300. Upon enquiry, the Advisory Committee was informed that the revised budget proposal had been recosted in line with the standard methodology. Therefore, the applicable rates used for the preparation of the revised budget proposal were for December 2017. In accordance with resolution 69/274 A, forward exchange rates have been used for this recosting for currencies for which an active forward rate exists. For the Tanzanian shilling, the latest operational rate was used. Adjustments made to the vacancy rates take into account recommended rates for new posts as contained in the report of the Committee (see A/72/654, para. 19), as well as updated vacancy rates for continuing posts, based on average realized vacancy rates. According to the information provided to the Committee, the recosting reflects: (a) the depreciation of the United States dollar against the euro, offset in part by the strengthening of the United States dollar against the Tanzanian shilling; and (b) adjustments for inflation, post adjustment multipliers and vacancy rates.

IV. Conclusion

27. **The Advisory Committee recommends that the General Assembly approve the proposal of the Secretary-General for the resource requirements for the biennium 2018–2019 for the International Residual Mechanism for Criminal Tribunals, subject to the comments and recommendations above.**

Annex I

Status of expenditures against commitment authority by component as at 31 March 2018*

Functional area component	*Budget class*	*Commitment authority (1)*	*Commitment (2)*	*Actual (3)*	*Total committed (4) = (2) + (3)*	*Implementation rate (5) = (4)/(1)*	*Available balance (6) = (1)-(4)*
Chambers	Non-staff compensation	2 822 700	340 339	236 046	576 385	20.4%	2 246 315
	Travel of representatives	187 800	–	–	–	–	187 800
Total		**3 010 500**	**340 339**	**236 046**	**576 385**	**19.1%**	**2 434 115**
Office of the Prosecutor	Posts	2 933 000	2 404	656 074	658 478	22.5%	2 274 522
	Other staff costs	7 103 000	1 892	2 088 508	2 090 399	29.4%	5 012 601
	Consultants/experts	53 900	34 199	5 152	39 351	73.0%	14 549
	Travel of staff	383 300	9 684	42 310	51 994	13.6%	331 306
	Contractual services	47 500	–	–	–	–	47 500
	General operating expenses	195 600	1 500	424	1 924	1.0%	193 676
	Furniture and equipment	–	–	373	373	0.0%	(373)
	Staff assessment	1 420 700	–	–	–	–	1 420 700
Total		**12 137 000**	**49 679**	**2 792 840**	**2 842 519**	**23.4%**	**9 294 481**
Registry	Posts	13 961 600	6 530	2 745 849	2 752 379	19.7%	11 209 221
	Other staff costs	26 532 600	12 878	7 803 816	7 816 694	29.5%	18 715 906
	Hospitality	12 800	–	–	–	–	12 800
	Consultants/experts	124 100	27 742	69 956	97 698	78.7%	26 402
	Travel of staff	1 175 100	26 243	84 534	110 777	9.4%	1 064 323
	Contractual services	5 539 500	675 313	532 736	1 208 049	21.8%	4 331 451
	General operating expenses	8 764 700	940 432	2 741 637	3 682 068	42.0%	5 082 632
	Supplies and materials	572 400	18 360	9 841	28 201	4.9%	544 199
	Furniture and equipment	1 581 400	73 714	8 842	82 556	5.2%	1 498 844
	Improvement of premises	181 200	3 704	–	3 704	2.0%	177 496
	Grants and contributions	790 300	16 209	24 359	40 568	5.1%	749 732
	Staff assessment	5 963 700	–	–	–	–	5 963 700
Total		**65 199 400**	**1 801 124**	**14 021 570**	**15 822 694**	**24.3%**	**49 376 706**

* Total committed excludes actual staff assessment amounts, as the charges had not been reflected in Umoja at the time of reporting.

Functional area component	Budget class	Commitment authority (1)	Commitment (2)	Actual (3)	Total committed (4)=(2)+(3)	Implementation rate (5)=(4)/(1)	Available balance (6)=(1)-(4)
Records and archives	Posts	2 469 800	–	667 174	667 174	27.0%	1 802 626
	Other staff costs	566 200	–	302	302	0.1%	565 898
	Consultants/experts	3 800	–	–	–	–	3 800
	Travel of staff	55 100	–	–	–	–	55 100
	Contractual services	112 100	6 259	64 042	70 301	62.7%	41 799
	General operating expenses	106 300	–	5 887	5 887	5.5%	100 413
	Supplies and materials	61 800	–	–	–	–	61 800
	Furniture and equipment	313 700	12 080	–	12 080	3.9%	301 620
	Improvement of premises	98 000	–	–	–	–	98 000
	Staff assessment	418 800	–	–	–	–	418 800
Total		**4 205 600**	**18 339**	**737 405**	**755 744**	**18.0%**	**3 449 856**
After-service health insurance and pension	Other staff costs	2 280 000	–	436 344	436 344	19.1%	1 843 656
	Non-staff compensation	964 100	–	767 384	767 384	79.6%	196 716
Total		**3 244 100**	–	**1 203 728**	**1 203 728**	**37.1%**	**2 040 372**
Grand total		**87 796 600**	**2 209 482**	**18 991 588**	**21 201 070**	**24.1%**	**66 595 530**

Annex II

Comparison between the revised budget proposal* and the initial proposed budget** for the biennium 2018–2019

(Thousands of United States dollars)

	Initial 2018–2019 proposed budget (1)			*Revised 2018–2019 budget proposal (2)*			*Variance (amounts) (3)=(2)-(1)*			*Variance (percentage change)*		
Object of expenditure	*Total before recosting*	*Total recosting (A/72/396 and A/72/396/Corr.1 plus A/72/643)*	*2018–2019 estimate after recosting*	*Total before recosting*	*Recosting*	*2018–2019 estimate after recosting*	*Total before recosting*	*Recosting*	*2018–2019 estimate after recosting*	*Total before recosting*	*Recosting*	*2018–2019 estimate after recosting*
Posts	38 757.1	1 653.9	40 411.0	38 556.4	661.8	39 218.2	(200.7)	(992.1)	(1 192.8)	(0.5)	(60.0)	(3.0)
Other staff costs	96 799.1	8 867.1	105 666.2	73 460.2	6 839.8	80 300.0	(23 338.9)	(2 027.3)	(25 366.2)	(24.1)	(22.9)	(24.0)
Non-staff compensation	11 744.9	1 057.0	12 801.9	10 793.2	756.0	11 549.2	(951.7)	(301.0)	(1 252.7)	(8.1)	(28.5)	(9.8)
Consultants	105.1	7.5	112.6	39.8	3.0	42.8	(65.3)	(4.5)	(69.8)	(62.1)	(60.0)	(62.0)
Experts	249.0	14.8	263.8	270.1	17.3	287.4	21.1	2.5	23.6	8.5	16.9	8.9
Travel of representatives	414.3	19.2	433.5	393.3	18.4	411.7	(21.0)	(0.8)	(21.8)	(5.1)	(4.2)	(5.0)
Travel of staff	3 449.1	160.5	3 609.6	2 910.2	135.6	3 045.8	(538.9)	(24.9)	(563.8)	(15.6)	(15.5)	(15.6)
Contractual services	14 375.1	1 321.8	15 696.9	13 504.0	1 297.8	14 801.8	(871.1)	(24.0)	(895.1)	(6.1)	(1.8)	(5.7)
General operating expenses	21 884.4	1 968.1	23 852.5	19 283.0	1 751.4	21 034.4	(2 601.4)	(216.7)	(2 818.1)	(11.9)	(11.0)	(11.8)
Hospitality	20.0	1.6	21.6	19.9	1.6	21.5	(0.1)	0.0	(0.1)	(0.5)	0.0	(0.5)
Supplies and materials	1 421.8	100.1	1 521.9	1 235.9	87.1	1 323.0	(185.9)	(13.0)	(198.9)	(13.1)	(13.0)	(13.1)
Furniture and equipment	3 546.0	281.1	3 827.1	2 567.0	196.0	2 763.0	(979.0)	(85.1)	(1 064.1)	(27.6)	(30.3)	(27.8)
Improvement of premises	1 064.1	83.0	1 147.1	351.2	18.7	369.9	(712.9)	(64.3)	(777.2)	(67.0)	(77.5)	(67.8)
Grants and contributions	990.2	32.3	1 022.5	990.2	32.3	1 022.5	–	–	–	–	–	–
Staff assessment	20 618.6	1 736.4	22 355.0	19 594.8	1 572.3	21 167.1	(1 023.8)	(164.1)	(1 187.9)	(5.0)	(9.5)	(5.3)
Total requirements (gross)	**215 438.8**	**17 304.4**	**232 743.2**	**183 969.2**	**13 389.1**	**197 358.3**	**(31 469.6)**	**(3 915.3)**	**(35 384.9)**	**(14.6)**	**(22.6)**	**(15.2)**

* A/72/813 and A/72/813/Corr.1.

** A/72/396 and A/72/396/Corr.1.

Annex III

Requirements by object of expenditure (assessed budget)

(Thousands of United States dollars)

Object of expenditure	*2016-2017 expenditure*	*2016-2017 final appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2018-2019 estimate*
			Amount	*Percentage*			
Posts	36 021.0	36 332.5	2 223.9	6.1	38 556.4	661.8	39 218.2
Other staff costs	43 905.0	44 697.4	28 762.8	64.4	73 460.2	6 839.8	80 300.0
Non-staff compensation	4 759.0	5 323.2	5 470.0	102.8	10 793.2	756.0	11 549.2
Consultants	314.0	101.8	(62.0)	(60.9)	39.8	3.0	42.8
Experts	110.0	139.6	130.5	93.5	270.1	17.3	287.4
Travel of representatives	297.0	251.9	141.4	56.1	393.3	18.4	411.7
Travel of staff	2 473.0	2 342.6	567.6	24.2	2 910.2	135.6	3 045.8
Contractual services	8 323.0	8 843.9	4 660.1	52.7	13 504.0	1 297.8	14 801.8
General operating expenses	12 273.0	14 246.0	5 037.0	35.4	19 283.0	1 751.4	21 034.4
Hospitality	30.0	30.6	(10.7)	(35.0)	19.9	1.6	21.5
Supplies and materials	711.0	1 138.0	97.9	8.6	1 235.9	87.1	1 323.0
Furniture and equipment	3 375.0	4 085.0	(1 518.0)	(37.2)	2 567.0	196.0	2 763.0
Improvement of premises	197.0	52.0	299.2	575.4	351.2	18.7	369.9
Grants and contributions	3 161.0	3 000.2	(2 010.0)	(67.0)	990.2	32.3	1 022.5
Staff assessment	12 370.0	11 381.4	8 213.4	72.2	19 594.8	1 572.3	21 167.1
Total requirements (gross)	**128 318.0**	**131 966.1**	**52 003.1**	**39.4**	**183 969.2**	**13 389.1**	**197 358.3**
Income							
Income from staff assessment	12 370.0	11 381.4	8 213.4	72.2	19 594.8	1 572.3	21 167.1
Total requirements (net)	**115 948.0**	**120 584.7**	**43 789.7**	**36.3**	**164 374.4**	**11 816.8**	**176 191.2**